EXHIBIT B

de Luca Levine

Raymond E. Mack Direct: 215.383.0228 rmack@delucalevine.com

September 10, 2020

Ms. Lili C. Ozarowski, Esquire Schiff Hardin LLP 1185 Avenue of the Americas Suite 3000 New York, New York 10036

Re:

Allstate Insured:

Macaluso, Michael

Allstate Claim No.: 0580027258

March 2, 2020

Date of Loss: Loss Location:

122 Slaymaker Road, Milford, PA 18337

Dear Ms. Ozarowski:

As you know, we represent the subrogation interests of Allstate Insurance Company ("Allstate") in connection with the fire that occurred at the above address on March 2, 2020. Our investigation revealed that the property damage sustained by Allstate's insured was caused by the defective condition and/or malfunction of an Apple iPad designed, manufactured, distributed and/or marketed by Apple Inc. ("Apple"). Apple is strictly liable for the damages sustained under Pennsylvania law. Allstate adjusted the first-party claim, made payment to its insureds and now demands reimbursement.

To date, Allstate's paid indemnity totals \$142,565.01. Documentation of Allstate's damages is enclosed:

- Check #152179272 in the amount of \$81,667.48;
- Check #126028556 in the amount of \$7,315.87;
- Check #101996861 in the amount of \$37,691.24;
- Check #182282145 in the amount of \$15,890.42;
- JVC Construction Estimate in the amount of \$81,667.48;
- JVC Construction Estimate in the amount of \$88,983.35;
- Allstate Estimate in the amount of \$37,691.24;
- ALE Solutions Invoice in the amount of \$15,890.42;
- Residential Lease; and
- Color photographs.

Your client's draft in the amount of \$142,565.01 should be made payable to our client, "Allstate Insurance Company," and forwarded to the undersigned's attention at, "de Luca Levine LLC, 3 Valley Square, Suite 220, Blue Bell Pennsylvania 19422" within twenty days to avoid litigation. Allstate's Tax Identification Number is 36-0719665.

Re: Macaluso, Michael September 10, 2020

Page 2 of 2

Thank you for your kind attention to the above.

Very truly yours,

de LUCA LEVINE LLC

Raymond E. Mack

RAYMOND E. MACK

REM/fmg Enclosures